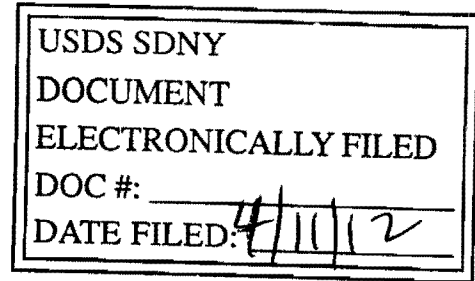




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April 5, 2012

VIA E-MAIL AND FIRST CLASS MAIL

Honorable Harold Baer, Jr.
United States District Court
Southern District of New York
500 Pearl Street - Chambers 2230
New York, New York 10007

Re: *Hartford Life Insurance Company v.*
Philip Danishefsky, et al – 10 Civ. 7439; and

United States Life Insurance Company in the
City of New York v. Philip Danishefsky, et al. – 11 Civ. 2215

Dear Judge Baer:

Pursuant to yesterday's telephone conversation, this letter will update the Court of the status of the settlement discussions.

The attorneys for Philip Danishefsky and Roderick Covlin have agreed upon terms of a Stipulation of Settlement. As the Court may recall, the Westchester Surrogate's Court appointed a guardian for certain property of the children. The attorney for the guardian, Scott Salant, Esq., has filed a notice of appearance in this action and we therefore copied him on the proposed Stipulation of Settlement. He apparently has some comments to the Stipulation but he is away this week on vacation and will not return until next week.

We will discuss the comments with him and hopefully reach a resolution. We do note however that the attorneys for Philip Danishefsky and Roderick Covlin do not acknowledge that the guardian has standing in this action and therefore the right to participate in the negotiation of the Stipulation.

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COUNSELORS AT LAW

Honorable Harold Baer, Jr.

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April 5, 2012

We expect that we will be able to report further progress to the Court by the end of next week.

Respectfully submitted,



Harris N. Cogan

HNC:jza

cc: Philip DeCaro, Esq.
Scott Salant, Esq.

*I if you can reach an accord I
don't suppose the attorney for
Danishovsky until he makes
if I'm wrong or if you don't
reach an accord w/n the next
so day - please schedule
a PTC on a T/C w/
chambers on May 17 PM*

SO ORDERED:

Harold Baer, Jr., U.S.D.J.
Date: 4/10/12

Endorsement:

If you can reach an accord I don't suppose the attorneys for Danishefsky will be unhappy if I'm wrong or if you can't reach an accord within the net 30 days - please schedule a pre trial conference or a telephone call with Chambers on May 17, 2012.